

810-3-75-.03 Annual Returns of Withholding Tax Information.

(1) On or before the last day of February each year, every withholding tax agent who has paid Alabama wages of \$1,500 or more or has withheld Alabama income tax, must file with the Department of Revenue the wage and tax information as described in **regulation Rule** 810-3-75-.01 for the previous calendar year. This submission consists of two parts:

(a) Form A-3, Annual Reconciliation of Alabama Income Tax Withheld, and

(b) A copy of Form W-2 for each employee (see Rule 810-3-75-.01), and/or a copy of each statement required by Rule 810-3-75-.01 to be furnished to a recipient of proceeds from a wager subject to withholding pursuant to §40-18-91, Code of Alabama 1975. If tax has been withheld from a non-wage payment, a copy of the ~~Form 99 or~~ Form 1099 used to report this payment must be submitted. See Rule 810-3-75-.04.

1. ~~Beginning January 1, 2007, a~~ All employers and withholding agents submitting ~~250 25~~ or more Forms W-2 and/or information returns, if Alabama income tax has been withheld, must submit this information and Form A-3 electronically through the Department's web site.

~~2. Beginning January 1, 2009, all employers and withholding agents submitting 100 or more Forms W-2 and/or information returns, if Alabama income tax has been withheld, must submit this information and Form A-3 electronically through the Department's web site.~~

~~3. Beginning January 1, 2010, all employers and withholding agents submitting 50 or more Forms W-2 and/or information returns, if Alabama income tax has been withheld, must submit this information and Form A-3 electronically through the Department's web site.~~

(i) Withholding agents submitting less than ~~50~~ 25 wage and tax statements and/or information returns may voluntarily submit this information electronically.

~~4.~~ (ii) If a withholding tax agent is not required to file wage and tax information electronically and elects to send copies of Forms W-2, an adding machine tape or other tabulation of amounts withheld, as shown on Forms W-2, must be included.

~~2.~~ (iii) If a withholding tax agent is not required to file wage and tax information electronically, the Forms W-2 may be filed with the Department via a listing containing all the information required by **Regulation Rule** 810-3-75-.01 in columnar format, with each column totaled.

(2) Penalties.

(a) Any person who fails to comply with the requirements of this section shall be subject to the penalties provided for in §40-2A-11, Code of Alabama 1975.

(b) In addition to the penalties provided for in §40-2A-11, the \$50 civil penalty provided for in §40-29-74, Code of Alabama 1975, shall also apply.

Author: ~~Ewell Berry~~, and Ann F. Winborne, CPA and Neal Hearn

Authority: §§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-91, and 40-29-74,  
Code of Alabama 1975

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